

STATE OF WASHINGTON GAMBLING COMMISSION

P.O. Box 42400 • Olympia, Washington 98504-2400 • (360) 486-3440 • TDD (360) 486-3637 • FAX (360) 486-3631

RAFFLE RECORD KEEPING PACKET

Dear Raffle Licensee:

WAC 230-08-070 requires you to prepare a detailed record of your raffle activities using a standard format prescribed by the Commission. These records must be completed for each individual raffle and must be retained for a period of not less than three years from the end of the fiscal year in which the raffle was completed. **Organizations with class D or below licenses are not required to use these forms so long as the requirements of WAC 230-08-015 are followed.**

Organizations using an alternative raffle drawing format to determine winners, as authorized by WAC 230-20-325, must complete these forms. Organizations operating members-only raffles, as authorized by WAC 230-20-335, may modify the standard record keeping forms as allowed by that rule. A form (GC2-240) for paddle wheel raffles is enclosed.

We have enclosed two copies of each record keeping form you must use. One copy is filled out as an example of how it is to be used. The other copy has been left blank to allow you to reproduce additional forms as needed.

If you have any questions or need assistance with completing these records, please contact your local Gambling Commission office at:

Everett. (425) 339-1728, Ext. 221 Tacoma (253) 471-5312, Ext. 221 Spokane (509) 329-3666, Ext. 228

Enclosures

WASHINGTON STATE GAMBLING COMMISSION Merchandise Inventory Control Log

Purchased / Donated Merchandise:

Description:			
Vendor / Donor Name:	me:		
Invoice Number:			Frice / Fair Market value Per Item:
Invoice Amount:			Date Purchased / Received:
Number of Items:			
Date Issued	# of Items Issued	Cumulative # of Items Remaining	Reason for Inventory Removal

WASHINGTON STATE GAMBLING COMMISSION RAFFLE SUMMARY

Lic	ense	ee:			Date Of D	rawing:_	
1.		conciliation Of Ticket Sa (-) Ending Ticket #		_ (+) 1 (-) _	# of Paturnod Ticketo	_ (=) _	Total Ticketa Sold
2		tivity Summary	Degiming Hoket#		# Of Returned Hickets		TOTAL TICKETS SOID
- .			0.11	Price		•	
		oss Receipts: Total Ticket					
		ss Prizes Paid (See Winn					
	Equ	ual Net Receipts				. = _	
	Exp	penses:					
		License Fees		\$			
		Local Taxes					
		State Taxes					
		Equipment Rental					
		Advertisement					
		Cash (Over) / Short (A)					
		Other					
	Tot	al Expenses				\$_	
	Net	t Income				\$_	
3.	Oth	ner Required Information	:				
	(A)	Cash (Over) / Short:	•				
		Gross Receipts \$	(-) Total A	Amount Deposi	ted ^(B)	(=) \$	
		Explanation of Cash (Ove					
			,, e				
	(B)	Schedule of Deposits:					
		<u>Date</u>	Amount		Date		Amount
		<u>= 4.10</u>	\$		<u></u>	\$	<u></u>
			•		_	·	
		Subtotal From Attached S	Schedule (If Needo	d)		\$	
						•	
		Total Amount Deposited	– Attach Deposit 5	ııps		<u>*</u>	
				/	Preparer		_ _
		Manager	Date		Preparer		Date

GC2-147 (Rev. 8/99)

WASHINGTON STATE GAMBLING COMMISSION RAFFLE SUMMARY

Lic	censee: Lake Side Club	Date Of Drawing: July 4, XXXX
1.	Reconciliation Of Ticket Sales	,
		450 (=) 3550 of Returned Tickets Total Tickets Sold
2.	Activity Summary	
	Price Gross Receipts: Total Tickets Sold <u>3550</u> X Per Ticket \$_	5.00 = \$ 17,750
	Less Prizes Paid (See Winners Register)	(-) <u>10,000</u>
	Equal Net Receipts	= <u>7,750</u>
	Expenses:	
	License Fees	_
	Local Taxes	_
	State Taxes	_
	Equipment Rental	
	Advertisement	_
	Cash (Over) / Short (A)	_
	Other Supplies \$450 Repairs \$367 817	_
	Total Expenses	- \$ 2350
	Net Income	
3.	Other Required Information:	······································
Ο.	(A) Cash (Over) / Short:	
	Gross Receipts \$ 17,750 (-) Total Amount Deposited ^{(t}	B) 17725 (7 \$ 15 00 \$ 600 ct
	Explanation of Cash (Over) / Short: * Three tickets	
	Explanation of Cash (Over) / Short. The Infeet (ICKE) 3	1051. See lag.
	(B) Schedule of Deposits:	
	Date Amount	<u>Date</u> Amount
	6/10/xx \$ 1,125	/ı/xx \$ 1.255
	6/17/XX 3,250 7,	12/XX 500
	6/23/XX 4,850 7	/3/xx 305
	6/28/XX 6,450	
	Subtotal From Attached Schedule (If Needed)	**************************************
	Total Amount Deposited – Attach Deposit Slips	\$ 17,735
		A a diam
	Kandy Hinter 7/6/XX/MOna Manager Date	Preparer Date
GC2	2-147 (Rev. 8/99)	U ,

RAFFLE WINNERS REGISTER

Licens	see: of Raffle:			
	rizes with a cost or fair market value	in excess of \$20:	Purchase Price	Winning
Na	me, Address & Phone # of Winner	Description of Prize (Indicate If Donated)	or Fair Market Value Amount	Ticket Numbers (1)
	,			
			\$	
	1		_	
()		=	
			-	
			_	
()		=	
			_	
()		=	
			_	
()		_	
	<u> </u>		=	
			- ·	
			_	
()		=	
			-	
()		=	
	rizes with a cost or fair market value mber Awarded	of \$20 or less: Description		
Nul	ilibel Awarded	Description	=	
			_	
		Total Prizes Paid	- \$ (2	
(1) At	tach Winning Tickets To Prize Summary.	TOTAL FILES FAIL	(2	1

GC2-149 (REV. 8/99)

RAFFLE WINNERS REGISTER

Licensee: Lake Side Club)		
Date of Raffle: July 4	, <u>XXXX</u>		
For prizes with a cost or fair market value	e in excess of \$20:		140
Name, Address & Phone # of Winner	Description of Prize (Indicate If Donated)	Purchase Price or Fair Market Value Amount	Winning Ticket Numbers (1)
Sara Foster	Computer, Printer		
543 Anywherest.	Software donated	\$ 5,000 FMV	0189
Kennewick WA	by Big Computers		
(509) 555-3166	Inc.		
Allen Gash			
616-10th St.E.	<u>Cosh</u>	2,000	1306
Churcy, WA			
(509) 555-1933			
Leu Gemez			
321 Plum St.	Cash	1,500	2544
spokane WA		·	
(509) 555-2089			
Martha Stone			
8761-23rd Ave.	Cash	<u> </u>	0669
Kent WA			
(253) 555-2601			
Tony Brown			
456 Brior Rd	Cash	5∞	0211
Tacoma WA			
(253) 555-1699			
Ed Wilson			
694-12th St.	Cash	300	2226
Seattle WA			
(206)			
For prizes with a cost or fair market value	of \$20 or less:		
Number Awarded	Description		
10		00	See (z) be low
10 T-Shirt 20 Coffee Mu	195	100	See (z) be low
	O .		
(1) 1640, 2199, 0076, 3211, 101 (2) 0887, 0116, 0345, 1411, 2101, 3 (2) 1596, 2841, 3997, 3336, 3093,	9,0966,0321,0299,20	031,1229	.770 11 01
(2) 1596, 2841, 3997, 3336, 30 93 ,	0142 2016, 2399, 2701, 121	04,0702,0325,	
(d) Amala Minning Tight 1 To Dries Com	Total Prizes Paid	\$ 10,000 (2)
(1) Attach Winning Tickets To Prize Summary.			

⁽²⁾ Record Total Prizes Paid On The Raffle Summary.

RAFFLE TICKET DISTRIBUTION LOG

Licensee:					Date of I	Date of Drawing:	
Total Tickets Printed:	Phone Number	Ticket Numbers Issued	(1) Total Tickets Issued	(2) Total Tickets Returned or Unsold	(=) Ticket Numbers of Returned or Unsold Tickets	(3) Total Tickets Sold	Funds Received From Seller
							φ.
UNISSUED TICKETS TOTALS							₩
NOTE: All tickate printed must be accounted for as required by WAC 230-08-070	of for se required by MAC 23C						

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070. GC2-148 (REV. 8/99)

RAFFLE TICKET DISTRIBUTION LOG

Date of Drawing: $\int L Q Q \times XXXX$	(3)	Total Tickets Funds Received	\$ 200	305	100 Sad	200 1000	450 2,250	275 1,375	275 136C*	250 1250	350 1,750	200 1,000	250 1250	300 1,500	350 1,750	350 1,750					3550 \$17,735
Date of Drawi	(=)	Ticket Numbers To of Returned or Ticket	li li			7	951-1000 4	2 0051-01751	1576-1600 2	1851-1900 2	2251-2300 35	7	2751-2800 2	3101-3200 3	3551-3600 3	3951-4000 33					80
		Total Tickets Returned or					3	25	25	50	50		50	100	50	50					450
	(1)	Total Tickets	OOI	001	<u>B</u>	8	8	300	300	300	7	200	300	400	27	400				B	400C
		Ticket Numbers	OO -	101-200	201-300	301-500	501-1000	1001-1300	1301-1600	1900 - 1900	1901-2300	2301-2500	2501-2800	2801-3200	3201 - 3600	3601-4000					
Jub		order N. Grood O.	436-9191	435-0191	436-2311	432-0693	285-0096	787-3200	435-6338	432-1440	285-1198	436-4406	285-8898	787-3944	306-4310	2106 -4999	Cook I say	1 2 2 2			
Licensee: Lake Side () lub	Total Tickets Printed: HOCO	OmeN	Bill Couff	Som Stone	Sheila Smith	Ton Gates	Mike Hunter	Terry Thomas	De Green	Carl Vincent	Linda Lee	Bethy White	Norma Suzuki	Layry Moon	Bob Lopez	Tom Barber	The Track of the last mer I the	A MIEE MERTS 1031		UNISSUED TICKETS	TOTALS

NOTE: All tickets printed must be accounted for as required by WAC 230-08-070. GC2-148 (REV. 8/99)

PADDLE WHEEL RAFFLE SUMMARY

Organization Name	:		
Date of Drawing:	((a)	
	SPIN #1	SPIN #2	SPIN #3
# of Paddles Sold			
x Cost per Paddle			
= Sales			
Name of Winner:			
Winning Paddle #:			
Prize Awarded:	,		
	SPIN #4	SPIN #5	SPIN #6
# of Paddles Sold x Cost per Paddle			
= Sales			
Name of Winner:			
Winning Paddle #: Prize Awarded:			
SUMMARY:			
Total Gross Recei	pts:	\$	(b)
Actual Deposit Am	ount:	\$	(c)
Cash Over / (Shor	t):	\$	(d)
If deposit > gross	receipts, then cash over. receipts, then cash (short).		
Total Cost of Prize	es Awarded:	\$_	(e)
Date of Deposit:		_	
Signatures:			
-		nager	Date
	Prep	parer	 Date

Note: This record must be maintained for a minimum of three years.

Figures (a) through (e) should be transferred to the Annual Raffle Summary.

PADDLE WHEEL RAFFLE SUMMARY INFORMATION

TYPE OF RAFFLE:

This form was designed to be used for a members-only paddle wheel raffle. This type of raffle is an "alternative format" raffle. Therefore, in addition to having a raffle license, you must request and receive permission in writing from the Gambling Commission in order to conduct paddle wheel raffles. They are usually conducted as follows:

- * The raffle is held on a regularly scheduled night of the week (for example: every Friday night).
- * Equipment used is a wheel with numbered spaces on it and corresponding numbered paddles.
- * The paddles are sold for a certain amount (not to exceed \$25) immediately prior to the spin of the wheel. The wheel is spun when all the paddles (or as many paddles as possible) are sold. The person who has the paddle which matches the number spun on the wheel is the winner.
- * The number of spins of the wheel may vary each time, depending on how may paddles can be sold or how many prizes are available to be won.
- * There are no expenses other than the cost of the prizes awarded that night. Usually the same prizes are awarded each week (for example: steaks).

DISCLOSURE:

The following information shall be disclosed in writing (a posted sign is sufficient) to the participants at the point of sale:

- 1. Name of the organization
- 2. Date (example: every Friday)
- 3. Time (example: 4pm to 9pm)
- 4. Location (example: club lounge, etc.)
- 5. Cost per paddle (example: \$1 each)
- 6. Description of prizes (example: steaks)
- 7. House rules governing what will happen if all paddles on the wheel are not sold.

RECORD KEEPING:

Raffle records, as well as supporting invoices for the purchase of prizes, must be maintained for a minimum of three years.

Once complete, the information on this raffle summary should be recorded on the <u>Annual Raffle Summary</u> form.

NOTE:

Your organization is responsible for complying with all RCW and WAC raffle rules.



STATE OF WASHINGTON GAMBLING COMMISSION

P.O. Box 42400 · Olympia, Washington 98504-2400 · (360) 438-7654 · TDD (360) 438-7638 · FAX (360) 438-7503

RAFFLE RECORD KEEPING ADDITIONAL INFORMATION

Below is a copy of administrative code WAC 230-08-070 and RCW 9.46.110. These rules provide some specific information on proper raffle record keeping and proper reporting of raffle proceeds. RCW 9.46.110 also discusses the potential of local gambling taxes that may need to be reporting.

Also included is a completed example of an annual raffle activity report that must be submitted to the Gambling Commission at the end of the year. The blank form will be sent to you at that time.

Again, if you have any questions or need assistance completing these records, contact you local Gambling Commission office.

COPY OF WAC 230-08-070 RAFFLE RECORDS.

A detailed record shall be prepared for each raffle conducted. Unless otherwise noted in this section, organizations licensed to conduct raffles at Class "D" or below and organizations conducting unlicensed raffles under the authority of RCW 9.46.0315 or 9.46.0321 are authorized to use reduced recordkeeping requirements as set out in WAC 230-08-015. Organizations licensed to conduct raffles at or above Class "E" or conducting raffles under any class of license by utilizing alternative drawing formats, as authorized by WAC 230-20-325, shall comply with the following recordkeeping procedures:

- (1) All data required shall be recorded in a standard format prescribed by the commission;
 - (2) At least the following data shall be recorded:
 - (a) Beginning and ending ticket numbers;
- (b) The total number of unsold tickets with ticket numbers that are below the highest ticket number sold;
 - (c) Total gross gambling receipts;
- (d) A description of each prize including the cost, or if contributed to the organization, the fair market value;
- (e) The name, address, and telephone number of each winner of a prize with a cost or fair market value in excess of twenty dollars:
- (f) Except as authorized by WAC 230-20-335, details of disbursement to and return of tickets from sellers. Minimum details shall include:
 - (i) The name of the person receiving the tickets;
 - (ii) The number of tickets disbursed;
 - (iii) The number of tickets returned; and
 - (iv) All funds returned;
- (3) In addition to the prescribed format, the following records shall be maintained:
- (a) Validated deposit receipts for each deposit of raffle proceeds;

- (b) All winning tickets;
- (c) All ticket stubs for raffles that participants are not required to be present at the drawing:
- (d) All unsold tickets for individual raffles for which gross gambling receipts exceed five thousand dollars;
- (e) Invoices and other documentation recording the purchase or receipt of prizes; and
- (f) Invoices and other documentation recording the purchase of tickets and other expenses of the raffle;
- (4) Except as authorized by WAC 230-20-335, these records shall be maintained for a period of not less than three years from the end of the licensee's fiscal year in which the raffle was completed;
- (5) Records for each individual raffle shall be completed and available for review by commission staff and local law enforcement or taxing authorities no later than thirty days following the drawing: Provided, That this subsection shall not restrict commission staff or local law enforcement authorities from review of any required records prior to the allowed completion date; and
- (6) Records shall be maintained at the main administrative or business office of the organization that is located within Washington state and available for commission review or audit upon request. Organizations that do not have an administrative or business office located within Washington state structured to include more than one chapter or other subdivided unit that conducts raffles under the parent organization's license, shall designate records custodians that reside in Washington state. Such custodians shall be responsible for retaining all original records and making such available for review or audit at any reasonable location within seven days of a request by commission staff: Provided, That the director may authorize an organization to maintain records at

alternative locations if the organization has demonstrated the ability and desire to comply with all commission requirements. Records maintained under such an agreement shall be made available for commission review and audit at any designated location within seven days. The director may revoke this authority at any time by providing written notice. A request to maintain records at alternative locations shall include at least the following:

- (a) The conditions that preclude or restrict compliance with normal records maintenance requirements of this subsection, including costs;
- (b) The address of the location where all records will be maintained:

- (c) If such records are retained outside the state of Washington, the name, address, and telephone number of a resident of the state of Washington who is authorized by the organization to accept a request for records;
- (d) The name, address, and telephone number of a primary and alternate records custodian; and
- (e) A notarized statement by the chief executive officer of the organization acknowledging responsibility for providing records and that failure to comply with a request for records within the allotted time may result in suspension or revocation of all licenses held by the organization.

COPY OF RCW 9.46.110 TAXATION OF GAMBLING ACTIVITIES – LIMITATIONS – RESTRICTIONS ON PUNCH BOARDS AND PULL-TABS – LIEN.

- (1) The legislative authority of any county, city-county, city, or town, by local law and ordinance, and in accordance with the provisions of this chapter and rules adopted under this chapter, may provide for the taxing of any gambling activity authorized by this chapter within its jurisdiction, the tax receipts to go to the county, city-county, city, or town so taxing the activity. Any such tax imposed by a county alone shall not apply to any gambling activity within a city or town located in the county but the tax rate established by a county, if any, shall constitute the tax rate throughout the unincorporated areas of such county.
- (2) The operation of punch boards and pull-tabs are subject to the following conditions:
 - (a) Chances may only be sold to adults;
- (b) The price of a single chance may not exceed one dollar:
- (c) No punch board or pull-tab license may award as a prize upon a winning number or symbol being drawn the opportunity of taking a chance upon any other punch board or pull-tab;
- (d) All prizes available to be won must be described on an information flare. All merchandise prizes must be on display within the immediate area of the premises in which any such punch board or pull-tab is located. Upon a winning number or symbol being drawn, a merchandise prize must be immediately removed from the display and awarded to the winner. All references to cash or merchandise prizes, with a value over twenty dollars, must be removed immediately from the information flare when won, or such omission shall be deemed a fraud for the purposes of this chapter; and
- (e) When any person wins money or merchandise from any punch board or pull-tab over an amount determined by the commission, every licensee shall keep a public record of the award for at least ninety days containing such information as the commission shall deem necessary.
- (3)(a) Taxation of bingo and raffles shall never be in an amount greater than ten percent of the gross receipts from a bingo game or raffle less the amount awarded as cash or merchandise prizes.

- (b) Taxation of amusement games shall only be in an amount sufficient to pay the actual costs of enforcement of the provisions of this chapter by the county, city or town law enforcement agency and in no event shall such taxation exceed two percent of the gross receipts from the amusement game less the amount awarded as prizes.
- (c) No tax shall be imposed under the authority of this chapter on bingo or amusement games when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in this chapter, which organization has no paid operating or management personnel and has gross receipts from bingo or amusement games, or a combination thereof, not exceeding five thousand dollars per year, less the amount awarded as cash or merchandise prizes.
- (d) No tax shall be imposed on the first ten thousand dollars of gross receipts less the amount awarded as cash or merchandise prizes from raffles conducted by any bona fide charitable or nonprofit organization as defined in this chapter.
- (e) Taxation of punch boards and pull-tabs for bona fide charitable or nonprofit organizations is based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and shall not exceed a rate of ten percent. At the option of the county, city-county, city, or town, the taxation of punch boards and pull-tabs for commercial stimulant operators may be based on gross receipts from the operation of the games, and may not exceed a rate of five percent, or may be based on gross receipts from the operation of the games less the amount awarded as cash or merchandise prizes, and may not exceed a rate of ten percent.
- (f) Taxation of social card games may not exceed twenty percent of the gross revenue from such games.
- (4) Taxes imposed under this chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes.

RECEIVED REVIEWED ENTERED

WASHINGTON STATE GAMBLING COMMISSION POST OFFICE BOX 42400

OLYMPIA, WA. 98504-2400 — (360) 438-7654 ext. 327

ATTENTION
Submit Report even if you had no activity

EXAMPLE

ANNUAL ACTIVITY REPORT

Lake SIDE Chub 123 View Dr. Shorewood, WA 98000 THIS REPORT COVERS THE PERIOD $7/1/9 \times -6/30/9 \times$

	se complete the following items: (See attached instructions). Include only items DIRECTLY RELATED ASE ROUND ALL AMOUNTS TO THE NEAREST WHOLE DOLLAR.	D to your Annual Ga	mbling Activity.
	JAL FINANCIAL INFORMATION:		
(1)	GROSS GAMBLING RECEIPTS	<u>\$</u> _	17,750 .0
(2)	PRIZES PAID - Cash (Non-Profit organizations ONLY)		4,800 .01
	- Merchandise (include donated prizes from line (4) below)		
(3)	NET GAMBLING RECEIPTS (Deduct prizes paid from line 1)		
(4)	DONATED PRIZES (Record fair market value)		•
EXPE	ENSES:		
(5)	WAGES - (Attach a detailed list)	.00	
(6)	SUPPLIES		
(7)	GAMBLING LICENSE FEE		
(8)	TAXES - Local (City/County)		
(-)	- State (B & O and employer paid payroll taxes)		
	- Federal (Include employer paid payroll taxes)		
(9)	OCCUPANCY (Allocate if material)		
	BUILDING - Rent / Depreciation (circle one)		
	UTILITIES (Include telephone)		
	OTHER (Attach a detailed list if over \$500)		
	RENTAL INCOME OR DONATED USE (credit) < .00		
	TOTAL OCCUPANCY		
(10)	EQUIPMENT - Rent / Lease / Interest / Depreciation	.00	
(11)	ADVERTISING		
(12)	CONTRACT SERVICES (Accounting, janitorial, legal, etc.)		
(13)	REVENUE SHARING (Commercial Amusement Games only)	.00	
(14)	CASH (OVER) SHORT Circle one - over in brackets. Deduct overage from expenses.)	15 .00	
(15)	OTHER EXPENSES (Attach a detailed list if over \$500)	367 .00	
(16)	TOTAL EXPENSES (Add lines 5 through 15)		2,350.00
(17)	NET GAMBLING INCOME (Deduct line 16 from line 3)	<u>\$</u>	5,400.00
ОТЦ	ER INFORMATION:		
(10)	BINGO ONLY: Total number of sessions held this yearTotal attendance this year Net income from retail sales activities (snack bar, daubers, glue sticks, etc.)	\$.00	
	· · · · · · · · · · · · · · · · · · ·	<u> </u>	
Signa exam	DO NOT SEND MONEY WITH THIS REPORT ature and Verification: I declare under the penalties of perjury that this report (including any accompanined by the and to the best of my knowledge and belief is true, correct, and complete.	nying statements or li	sts) has been
	Land land	11111 0000	منصدد ومست
(19)	fom (Jalmson Yusident (360)	764-6400 sytime Telephone)	7/10/9X
			+
(20)	<u> </u>		/